



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: CAMBRIDGE MUNICIPAL WATER UTILITY

Principal Office: 200 SPRING STREET  
P.O. BOX 89  
CAMBRIDGE, WI 53523

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** CAMBRIDGE MUNICIPAL WATER UTILITY**Utility Address:** 200 SPRING STREET

P.O. BOX 89

CAMBRIDGE, WI 53523

**When was utility organized?****Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS JOANNE STROHBUSCH**Title:** UTILITY CLERK**Office Address:**

200 SPRING STREET

P.O. BOX 89

CAMBRIDGE, WI 53523

**Telephone:** (608) 423 - 3712**Fax Number:** (608) 423 - 3916**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MR JAMES R FRECHETTE CPA**Title:** SOLE PRACTITIONER**Office Address:** JAMES R FRECHETTE, CPA

W339S9511 HARVEST COURT

MUKWONAGO, WI 53149

**Telephone:** (414) 594 - 3995**Fax Number:** (414) 594 - 3996**E-mail Address:** COPPERO5@aol.com

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR JAMES R FRECHETTE CPA**Title:** SOLE PRACTITIONER**Office Address:** JAMES R FRECHETTE, CPA

W339S9511 HARVEST COURT

MUKWONAGO, WI 53149

**Telephone:** (414) 594 - 3995**Fax Number:** (414) 594 - 3996**E-mail Address:** copper05@aol.com**Date of most recent audit report:** 1/30/1998**Period covered by most recent audit:** Year ended December 31, 1997

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR KENNETH RAYMOND**Title:** DEPARTMENT HEAD-WATER UTILITY**Office Address:**200 SPRING STREET  
P.O. BOX 89  
CAMBRIDGE, WI 53523**Telephone:** (608) 423 - 3712**Fax Number:** (608) 423 - 3916**E-mail Address:**

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**Name of utility commission/committee:**    Water and Sewer Utility Committee

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**Names of members of utility commission/committee:**SAM FISHER, UTILITY COMMITTEE  
JEFFREY MILSAP, UTILITY COMMITTEE  
AL NOTTESTAD, UTILITY COMMITTEE  
MICHAEL RUMPF, UTILITY COMMITTEE  
STEVE STRUSS, UTILITY COMMITTEE

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:****Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	159,262	156,327	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	55,091	46,768	2
Depreciation Expense (403)	27,861	26,259	3
Amortization Expense (404)	0		4
Taxes (408)	31,397	29,728	5
<b>Total Operating Expenses</b>	<b>114,349</b>	<b>102,755</b>	
<b>Net Operating Income</b>	<b>44,913</b>	<b>53,572</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>44,913</b>	<b>53,572</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	13,414	11,010	9
Miscellaneous Nonoperating Income (421)	0		10
<b>Total Other Income</b>	<b>13,414</b>	<b>11,010</b>	
<b>Total Income</b>	<b>58,327</b>	<b>64,582</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>58,327</b>	<b>64,582</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	8,845	9,929	13
Amortization of Debt Discount and Expense (428)	235	262	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	12,649	14,746	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>21,729</b>	<b>24,937</b>	
<b>Net Income</b>	<b>36,598</b>	<b>39,645</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	479,997	440,352	19
Balance Transferred from Income (433)	36,598	39,645	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>516,595</b>	<b>479,997</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON INVESTMENTS	13,024	4
INTEREST ON SPECIAL ASSESSMENTS	390	5
<b>Total (Acct. 419):</b>	13,414	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	159,262	0	0	0	<b>159,262</b>	<b>1</b>
Less: interdepartmental sales	0		0		<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
.						
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>159,262</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>159,262</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,447,626	1,437,609	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	333,202	308,454	<b>2</b>
<b>Net Utility Plant</b>	<b>1,114,424</b>	<b>1,129,155</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	2,166	3,249	<b>6</b>
Special Funds (125)	149,811	131,091	<b>7</b>
<b>Total Other Property and Investments</b>	<b>151,977</b>	<b>134,340</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	60,362	69,923	<b>8</b>
Temporary Cash Investments (132)	228,059	197,903	<b>9</b>
Notes Receivable (141)	0		<b>10</b>
Customer Accounts Receivable (142)	12,161	11,544	<b>11</b>
Other Accounts Receivable (143)	0		<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	20,957	16,020	<b>14</b>
Materials and Supplies (150)	4,022	4,251	<b>15</b>
Prepayments (165)	0		<b>16</b>
Other Current and Accrued Assets (170)	512	482	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>326,073</b>	<b>300,123</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	674	909	<b>18</b>
Extraordinary Property Losses (182)	0		<b>19</b>
Other Deferred Debits (183)	0		<b>20</b>
<b>Total Deferred Debits</b>	<b>674</b>	<b>909</b>	
<b>Total Assets and Other Debits</b>	<b>1,593,148</b>	<b>1,564,527</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	258,812	258,812	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	516,595	479,997	<b>23</b>
<b>Total Proprietary Capital</b>	<b>775,407</b>	<b>738,809</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	131,250	150,000	<b>24</b>
Advances from Municipality (223)	211,299	235,730	<b>25</b>
Other long-Term Debt (224)	0		<b>26</b>
<b>Total Long-Term Debt</b>	<b>342,549</b>	<b>385,730</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>27</b>
Accounts Payable (232)	3,392	2,084	<b>28</b>
Payables to Municipality (233)	56,541	23,356	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	30,231	28,521	<b>31</b>
Interest Accrued (237)	10,470	12,319	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>100,634</b>	<b>66,280</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0		<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	374,558	373,708	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>1,593,148</b>	<b>1,564,527</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,447,626	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>1,447,626</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	333,202	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>333,202</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,114,424</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	308,454				<b>308,454</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	27,861				<b>27,861</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	645				<b>645</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	2,525				<b>2,525</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>31,031</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,031</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	6,283				<b>6,283</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>6,283</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,283</b>	<b>19</b>
<b>Balance End of Year</b>	<b>333,202</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>333,202</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
<b>Total Nonutility Property (121)</b>	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
<b>Net Nonutility Property</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>
Balance first of year	1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<u><u>0</u></u>

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	1
Other					0	2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	4,022	4,251	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
<b>Total Materials and Supplies</b>	<u><u>4,022</u></u>	<u><u>4,251</u></u>	



## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1973 MORTGAGE REVENUE BONDS	235	428	674	1
<b>Total</b>			<b>674</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	258,812	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>258,812</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1973 Mortgage Revenue Bonds - 75% Water	12/01/1973	06/01/2003	6.00%	131,250	1
<b>Total Bonds (Account 221):</b>				<b>131,250</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Advances (223)</b>					
1995 Stare Trust Fund Loan	12/13/1995	03/15/2005	6.00%	38,282	<b>1</b>
1995 State Trust Fund Loan	06/08/1995	03/15/2005	6.00%	133,762	<b>2</b>
1991 State Trust Fund Loan	10/30/1991	03/15/2001	6.00%	39,255	<b>3</b>
<b>Total for Account 223</b>				<b>211,299</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	28,521	1
<b>Accruals:</b>		
Charged water department expense	31,397	2
Charged electric department expense		3
Charged sewer department expense	325	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>31,722</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	28,521	6
Social Security taxes	1,273	7
PSC Remainder Assessment	218	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>30,012</b>	
<b>Balance end of year</b>	<b>30,231</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1973 MORTGAGE REVENUE BONDS	795	8,845	8,944	696	1
<b>Subtotal</b>	<b>795</b>	<b>8,845</b>	<b>8,944</b>	<b>696</b>	
<b>Advances from Municipality (223)</b>					
1991 STFL	2,359	2,562	2,979	1,942	2
JUNE 1995 STFL	6,676	7,846	8,433	6,089	3
DECEMBER 1995 STFL	2,489	2,241	2,987	1,743	4
<b>Subtotal</b>	<b>11,524</b>	<b>12,649</b>	<b>14,399</b>	<b>9,774</b>	
<b>Other long-Term Debt (224)</b>					
NONE				0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>12,319</b>	<b>21,494</b>	<b>23,343</b>	<b>10,470</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	373,708					<b>373,708</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	850					<b>850</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>374,558</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>374,558</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	63,666					<b>63,666</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	2,166	2
<b>Total (Acct. 124):</b>	<b>2,166</b>	
<b>Special Funds (125):</b>		
SPECIAL REDEMPTION FUND	75,120	3
DEPRECIATION FUND	41,084	4
RESERVE FUND	33,607	5
<b>Total (Acct. 125):</b>	<b>149,811</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	12,161	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>12,161</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM VILLAGE - 1997 NET TRANSACTIONS	20,957	14
<b>Total (Acct. 145):</b>	<b>20,957</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
		17
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO REGIONAL PLANT - NET 1997 TRANSACTIONS	801	18
DUE TO SEWER UTILITY - NET 1997 TRANSACTIONS	55,740	19
<b>Total (Acct. 233):</b>	<b>56,541</b>	
<b>Other Deferred Credits (253):</b>		
NONE		20
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,442,617	0	0	0	<b>1,442,617</b>	<b>1</b>
Materials and Supplies	4,136	0	0	0	<b>4,136</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	320,828	0	0	0	<b>320,828</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	374,133	0	0	0	<b>374,133</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>751,792</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>751,792</b>	
Net Operating Income	44,913	0	0	0	<b>44,913</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.97%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.97%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	258,812	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	498,296	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>757,108</b>	
<b>Net Income</b>		
Net Income	36,598	5
<b>Percent Return on Proprietary Capital</b>	<b>4.83%</b>	

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**IMPORTANT CHANGES DURING THE YEAR****Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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The Water Utility was granted a water rate increase effective October 1, 1997. This was a simplified rate increase application.

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**7. Any additional matters.****ACCOUNTANTS COMPILATION REPORT**

I have compiled the various schedules included in the 1997 Municipal Utility Annual Report of the Village of Cambridge Water Utility as of December 31, 1997 and for the year then ended, in accordance with standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. I have not audited or reviewed the various schedules included in the 1997 Municipal Utility Annual Report and, accordingly, do not express an opinion or any other form of assurance on them.

The schedules included in the 1997 Municipal Utility Annual Report are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the schedules included in the 1997 Municipal Utility Annual Report are not designed for those who are not informed about such differences.

January 30, 1998

James R. Frechette, CPA

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## FINANCIAL SECTION FOOTNOTES

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NONE

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	157,875	1
<b>Total Sales of Water</b>	<b>157,875</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	429	2
Other Water Revenues (474)	958	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>1,387</b>	
<b>Total Operating Revenues</b>	<b>159,262</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	41,072	5
General Operating Expenses (680-690)	14,019	6
<b>Total Operation and Maintenance Expenses</b>	<b>55,091</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	27,861	7
Amortization Expense (404)		8
Taxes (408)	31,397	9
<b>Total Other Operating Expenses</b>	<b>59,258</b>	
<b>Total Operating Expenses</b>	<b>114,349</b>	
<b>NET OPERATING INCOME</b>	<b>44,913</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	414	21,242	70,386	4
Commercial	84	7,959	21,708	5
Industrial	10	8,732	14,556	6
<b>Total Metered Sales to General Customers (461)</b>	<b>508</b>	<b>37,933</b>	<b>106,650</b>	
Private Fire Protection Service (462)	4		2,030	7
Public Fire Protection Service (463)	1		43,858	8
Other Sales to Public Authorities (464)	6	1,355	5,337	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>519</b>	<b>39,288</b>	<b>157,875</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE



**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	43,858	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>43,858</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	429	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>429</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	938	7
<b>Other (specify):</b>		
RECONNECTION CHARGES	20	8
<b>Total Other Water Revenues (474)</b>	<b>958</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	12,352	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	7,673	3
Chemicals (630)	3,026	4
Supplies and Expenses (640)	1,926	5
Repairs of Water Plant (650)	14,898	6
Transportation Expenses (660)	1,197	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>41,072</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	4,295	8
Office Supplies and Expenses (681)	2,020	9
Outside Services Employed (682)	2,567	10
Insurance Expense (684)	2,600	11
Employees Pensions and Benefits (686)	2,041	12
Regulatory Commission Expenses (688)	22	13
Miscellaneous General Expenses (689)	474	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>14,019</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>55,091</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		30,231	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		325	2
<b>Net property tax equivalent</b>		<b>29,906</b>	
Social Security		1,273	3
PSC Remainder Assessment		218	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>31,397</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.189204				3
County tax rate	mills		3.395683				4
Local tax rate	mills		6.393842				5
School tax rate	mills		13.493654				6
Voc. school tax rate	mills		1.406251				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>24.878634</b>				10
Less: state credit	mills		1.860663				11
<b>Net tax rate</b>	mills		<b>23.017971</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.393842</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.899905</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>21.293747</b>				17
<b>Total Tax Rate</b>	mills		<b>24.878634</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.855905</b>				19
<b>Total tax net of state credit</b>	mills		<b>23.017971</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>19.701196</b>				21
Utility Plant, Jan. 1	\$	<b>1,437,609</b>	1,437,609				22
Materials & Supplies	\$	<b>4,252</b>	4,252				23
<b>Subtotal</b>	\$	<b>1,441,861</b>	<b>1,441,861</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,441,861</b>	<b>1,441,861</b>				26
Assessment Ratio	dec.		1.064234				27
<b>Assessed Value</b>	\$	<b>1,534,477</b>	<b>1,534,477</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>19.701196</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>30,231</b>	<b>30,231</b>				30
Tax Equivalent per 1994 PSC Report	\$	27,404					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>30,231</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	15,033		4
Structures and Improvements (311)	19,793		5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	96,066		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>130,892</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	34,297		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	2,749		20
<b>Total Pumping Plant</b>	<b>37,046</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	6,941		21
Structures and Improvements (331)	105,253		22
Water Treatment Equipment (332)	80,846		23
<b>Total Water Treatment Plant</b>	<b>193,040</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1		24
Structures and Improvements (341)			25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			15,033	4
Structures and Improvements (311)			19,793	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			96,066	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>130,892</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			34,297	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,749	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>37,046</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			6,941	21
Structures and Improvements (331)			105,253	22
Water Treatment Equipment (332)			80,846	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>193,040</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			1	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	145,935		26
Transmission and Distribution Mains (343)	668,348		27
Fire Mains (344)			28
Services (345)	123,172	850	29
Meters (346)	31,025	2,859	30
Hydrants (348)	87,973		31
Other Transmission and Distribution Plant (349)	30		32
<b>Total Transmission and Distribution Plant</b>	<b>1,056,484</b>	<b>3,709</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	2,668		35
Computer Equipment (372.1)	6,004		36
Transportation Equipment (373)	5,923	11,196	37
Other General Equipment (379)	5,552	1,395	38
Other Tangible Property (390)			39
<b>Total General Plant</b>	<b>20,147</b>	<b>12,591</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,437,609</b>	<b>16,300</b>	
Common Utility Plant Allocated to Water Department			40
<b>Total utility plant in service</b>	<b>1,437,609</b>	<b>16,300</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			145,935	26
Transmission and Distribution Mains (343)			668,348	27
Fire Mains (344)			0	28
Services (345)			124,022	29
Meters (346)	360		33,524	30
Hydrants (348)			87,973	31
Other Transmission and Distribution Plant (349)			30	32
<b>Total Transmission and Distribution Plant</b>	<b>360</b>	<b>0</b>	<b>1,059,833</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			2,668	35
Computer Equipment (372.1)			6,004	36
Transportation Equipment (373)	5,923		11,196	37
Other General Equipment (379)			6,947	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>5,923</b>	<b>0</b>	<b>26,815</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,283</b>	<b>0</b>	<b>1,447,626</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>6,283</b>	<b>0</b>	<b>1,447,626</b>	



**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0		4,106	4,106	1
February	0		3,933	3,933	2
March	0		4,538	4,538	3
April	0		4,598	4,598	4
May	0		4,754	4,754	5
June	0		4,975	4,975	6
July	0		5,033	5,033	7
August	0		4,856	4,856	8
September	0		4,881	4,881	9
October	0		4,870	4,870	10
November	0		4,263	4,263	11
December	0		4,770	4,770	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>55,577</b>	<b>55,577</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				1,969	13
Less: Other utility use				433	14
Other utility use explanation:					15
WATER MAIN BREAKS AND OTHER MISC ITEMS.					
Water pumped into distribution system				53,175	16
Less: Water sold				39,288	17
Losses and unaccounted for				13,887	18
Percent unaccounted for to the nearest whole percent (%)				26%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
UTILITY IS CONSTANTLY LOOKING FOR WATER LOSS AND WILL BE REPLACING OLDER MAINS AS FUNDS BECOME AVAILABLE AND WHEN THE STREETS ARE TO BE REPAVED.					
Maximum gallons pumped by all methods in any one day during reporting year				232,800	21
Date of maximum: 10/26/1997					22
Cause of maximum:					23
FILLED WATER TOWER					
Minimum gallons pumped by all methods in any one day during reporting year				73,800	24
Date of minimum: 2/27/1997					25
Total KWH used for pumping for the year				78,279	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WEST MADISON STREET	Well #2	350	10	432,000	Yes	<b>1</b>
SKOGEN ROAD	Well #3	377	18	576,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL #3	WELL#2		<b>1</b>
Location	WELL #3	WELL#2		<b>2</b>
Purpose	P	P		<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	CTW	LAYNE NW		<b>5</b>
Year Installed	1991	1975		<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	400	300		<b>8</b>
Pump Motor or Standby Engine Mfr	SIMMONS	LAYNE NW		<b>10</b>
Year Installed	1991	1975		<b>11</b>
Type	ELECTRIC	ELECTRIC		<b>12</b>
Horsepower	30	25		<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
<b>RESERVOIRS, STANDPIPES</b>			2
<b>OR ELEVATED TANKS</b>			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1964	1974	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7
			8
Elevation difference in feet (See Headnote 3.)	119	95	9
			10
Total capacity in gallons	60,000	100,000	11
			12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	OTHER	15
			16
Filters, type (gravity, pressure, other, none)	OTHER	NONE	17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4300	0.4300	19
			20
Is a corrosion control chemical used (yes, no)?	N	N	21
			22
Is water fluoridated (yes, no)?	Y	Y	23
			24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	6,371				6,371
M	D	6.000	7,613				7,613
M	D	8.000	27,597				27,597
M	D	12.000	475				475
<b>Total Within Municipality</b>			<b>42,056</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,056</b>
<b>Total Utility</b>			<b>42,056</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,056</b>

1  
2  
3  
4

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	268				268		1
M	1.000	163	1			164		2
M	1.500	4				4		3
M	2.000	9				9		4
M	4.000	3				3		5
<b>Total Utility</b>		<b>447</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>448</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	516	12	12		516	26	1
1.000	10				10	0	2
1.250	1				1	0	3
1.500	3				3	0	4
2.000	6	1			7	0	5
3.000	3	1			4	0	6
4.000	1				1	0	7
<b>Total:</b>	<b>540</b>	<b>14</b>	<b>12</b>	<b>0</b>	<b>542</b>	<b>26</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	434	73		2		7	516	1
1.000		6	4				10	2
1.250		1					1	3
1.500		3					3	4
2.000		3	1	2	1		7	5
3.000			1	3			4	6
4.000				1			1	7
<b>Total:</b>	<b>434</b>	<b>86</b>	<b>6</b>	<b>8</b>	<b>1</b>	<b>7</b>	<b>542</b>	



**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	89				89	2
<b>Total Fire Hydrants</b>	<b>89</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>89</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	89
Number of distribution system valves end of year:	161
Number of distribution valves operated during year:	85

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service (Page W-08)

A/C 373 - TRANSPORTATION EQUIPMENT

ACCOUNT INCLUDES PURCHASE OF 1/3 COST OF 1997 FORD F250 PICKUP

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### Water Services (Page W-16)

A/C 345 - SERVICES

ADDITIONS IN 1997 PAID DIRECTLY BY UTILITY CUSTOMER.

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